IN THE HIGH OF UTTARANCHAL
AT NAINITAL

Sales Tax Revision No. 50 of 2003
(Old No. 862 of 1991)

The commissioner, Sales Tax
U.P. Lucknow ... Revisionist

Versus

S/S Tulsi Ram Anokhey Lal
Brass Ware Dealer Karkhana Bazar,
Almora ... Opposite Party

Sri Subhash Upadhayaya, learned standing counsel for the revisionist.
Sri S.K. Posti, learned counsel for the opposite party.

Hon'ble J.C.S. Rawat, J.

Heard learned counsel for the parties.

This Sales Tax Revision was filed before the Allahabad High Court in the year 1991, from where they have been received by transfer by this Court under Section 35 of the U.P. Reorganization Act, 2000, for the disposal.

This revision has been preferred under Section 11 (1) of the U.P. Sales Tax Act against the order / award dated 22.02.1991 passed by the Sales Tax Tribunal, Haldwani Bench, Haldwani.

The question involved in this revision is as under:-

"Whether the Sales Tax Tribunal was justified in treating copper sheet, mixed with only 2-3% Zinc, as Brass particularly when Brass contains 60% and 40% Copper and Zinc respectively, and when the dealer could not show the item sold to Brassware manufacturers and the item was

taxable @ 2% under Notification No. S.T.11/10-6191/83 dated 01.10.1983."

The assessment pertains to the year 1983-84.

This revision is squarely covered by the judgment passed by this court in **Sales Tax Revision No. 09 of 2003 dated 25.05.2006, Tax Commissioner, Sales Tax Vs. Shri Tulsi Ram Anokhi Lal.** The said question was answered in favour of the assessee.

In terms of the above judgment, the revision is disposed of accordingly.

All applications pending in this case are stand disposed of in terms of the judgment.

(J.C.S. RAWAT, J.)

28th July, 2006.
Shiv